Keisha Patent February 13, 2019 402-471-0059

LB 273

Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

	ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
		FY 201	9-20	FY 2020-21				
	_	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE			
G	GENERAL FUNDS							
	CASH FUNDS							
F	EDERAL FUNDS							
	OTHER FUNDS							
	TOTAL FUNDS							

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 273 adds restricted funds for law enforcement, fire protection, or emergency services to the list of funds not included in local government units' restricted funds budget limitations.

This bill is not estimated to have a fiscal impact to the state.

The impact to local governments will vary, but could increase the amount of unused restricted funds authority for some local governments.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 273	AM:	AGENCY/POLT. SUB: Department of Revenue				
REVIEWED BY:	Lee Will	DATE: 2/14/2019	PHONE: (402) 471-4175			
COMMENTS: Concur with the Department of Revenue assessment of fiscal impact.						

ADMINIS	STRATIVE SER	VICES STATE BUDGET DIVISION: REVIEW OF AGENCY & F	POLT. SUB. RESPONSE			
LB: 273	AM:	AGENCY/POLT. SUB: City of Lincoln				
REVIEWED BY:	Lee Will	DATE: 1/23/2019	PHONE: (402) 471-4175			
COMMENTS: The City of Lincoln's assessment of fiscal impact seems reasonable given the assumptions used.						

ADMINIS	STRATIVE SER	VICES STATE BUDGET DIVISION: REVIEW OF AGENC	Y & POLT. SUB. RESPONSE			
LB: 273	AM:	AGENCY/POLT. SUB: NACO				
REVIEWED BY:	Lee Will	DATE: 1/18/2019	PHONE: (402) 471-4175			
COMMENTS: No basis to disagree with NACO's assessment of fiscal impact.						

Fiscal Note 2019

State Agency Estimate							
State Agency Name: Department of	Revenue				Date Due LFA:	2/15/19	
Approved by: Tony Fulton		Date Prepared:	2/12/19		Phone: 471-5896		
	FY 201	9-2020	<u>FY 202</u>	0-2021	FY 20	21-2022	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	
General Funds		\$ 0		\$ 0		\$ 0	
Cash Funds							
Federal Funds							
Other Funds							
Total Funds		\$ 0		\$ 0		\$ 0	

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LB 273 adds restricted funds budgeted for law enforcement, fire protection, or emergency services to the list of funds where the budgetary limitation for local governments do not apply.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department to implement the bill.

The bill becomes operative three months after adjournment.

Major Objects of Expenditure								
Class Code	Classification Title	19-20 <u>FTE</u>	20-21 <u>FTE</u>	21-22 <u>FTE</u>	19-20 <u>Expenditures</u>	20-21 <u>Expenditures</u>	21-22 <u>Expenditures</u>	
Benefits								
	Travel							
Capital Outlay								
	s							

Please complete <u>ALL</u> (5) blanks in the first three lines.

LB (1)273					FISCAL NOTE
State Agency OR Political Subdivision Name: ⁽²⁾		City of Lincoln			
Prepared by: ⁽³⁾ Jan I	Bolin	Date Prepared: ⁽⁴⁾	1/22/19	Phone: (5)	402-440-0986
	ESTIMATE PROVID	DED BY STATE AGEN	CY OR POLITICAL	<u>SUBDIVIS</u>	ION
	<u>FY 20</u> EXPENDITURES	<u>019-20</u> <u>REVENUE</u>	EXPENDITUR	<u>FY 2020-</u> RES	<u>-21</u> <u>REVENUE</u>
GENERAL FUNDS					
CASH FUNDS			<u> </u>		
FEDERAL FUNDS			<u> </u>		
OTHER FUNDS	<u> </u>				
TOTAL FUNDS					

Explanation of Estimate:

The City of Lincoln is currently under the restricted funds lid limit, but continually gets closer to the limit. By adding an exemption for restricted funds budgeted for law enforcement, fire protection, and emergency services it could help the City of Lincoln stay under the Restricted Funds Lid longer. This will also insure that public safety isn't cut in the future for the City of Lincoln.

	NUMBER OF	F POSITIONS	2019-20	2020-21
POSITION TITLE	<u>19-20</u>	<u>20-21</u>	EXPENDITURES	EXPENDITURES
Benefits				
Operating				
Fravel				
Capital outlay				
Aid				
Capital improvements				

Please complete <u>ALL</u> (5) blanks in the first three lines.

LB ⁽¹⁾ 2	273					FISCAL NOTE			
State Agency OR Political Subdivision Name: ⁽²⁾			Nebraska Association of County Officials (NACO)						
Prepared b	oy: (3)	Elaine Menzel	Date Prepared: ⁽⁴⁾	1/16/2019	Phone: ⁽⁵⁾	(402) 434.5660			
		ESTIMATE PROV	IDED BY STATE AGEN	ICY OR POLITIC	AL SUBDIVIS	ION			
		<u>FY</u> EXPENDITURE	<u>2019-20</u> <u>5 REVENUE</u>	EXPENDI	<u>FY 2020-</u> <u>FURES</u>	-21 <u>REVENUE</u>			
GENERAI	L FUNI	DS							
CASH FUN	NDS								
FEDERAL	FUNE	DS		<u> </u>					
OTHER F	UNDS			<u> </u>					
TOTAL F	UNDS								

Explanation of Estimate:

Within budget limitations, restricted funds would be exempted for funds budgeted for law enforcement, fire protection or emergency services.

While LB 273 does not specifically define emergency services, Neb. Rev. Stat. § 86-1007 within the 911 Service System Act does define "emergency service" as "the provision through a public safety agency of firefighting, law enforcement, ambulance, emergency, medical, or other public emergency services, as determined by a local governing body, to respond to and manage emergency incidents." Services related to law enforcement and ambulance are the primary services that would be impacted within county government.

The fiscal impact is unknown to counties.

BREAKI	DOWN BY MA.	IOR OBJECTS O	F EXPENDITURE	
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS <u>19-20</u> <u>20-21</u>		2019-20 <u>EXPENDITURES</u>	2020-21 <u>EXPENDITURES</u>
Benefits				
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL				